

SIKKIM



GOVERNMENT

GAZETTE

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Gangtok

Thursday 13th September, 2018

No. 491

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 42/2018–State Tax

Dated: 4th September 2018

NOTIFICATION

In pursuance of section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) and clause (b) of sub-rule (1) of rule 40 of the Sikkim Goods and Services Tax Rules, 2017, the Commissioner, hereby extends the time limit for making the declaration in FORM GST ITC-01 of the said rules, by registered persons who have filed the application in FORM GST-CMP-04 of the said rules between the 2nd day of March, 2018 and the 31st day of March, 2018, for a period of thirty days from the date of publication of this notification in the Official Gazette.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
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